

EXHIBIT A

Professional services rendered through: August 31, 2011

08/09/11	B. Davidson	Research IRS powers to compel production of books and records of a subsidiary.	3.10
08/09/11	M.D. Lerner	Answer procedural question from Mr. Libow.	0.30
08/15/11	A.E. Moran	Work on billings for April - June.	0.20
08/26/11	G.N. Kidder	Research rules for computation of alternative minimum tax and interaction with net operating loss (NOL) and specified liability loss rules (SLL).	2.30
08/26/11	G.N. Kidder	Phone call with Carole Finke to discuss AMT rules.	0.20
08/29/11	G.N. Kidder	Review NOL and SLL rules in preparation for call; discuss rules with Matt Lerner.	0.50
08/29/11	G.N. Kidder	Phone call with David Libow and Carole Finke and Matt Lerner to discuss carryback rules applicable to NOLs and SLLs.	0.50
08/29/11	M.D. Lerner	Prepare for and participate call re AMT NOL.	0.50

Name	Hours	Rate	Value
M.D. Lerner	1.10	840.00	924.00
G.N. Kidder	3.50	575.00	2,012.50
B. Davidson	3.10	415.00	1,286.50
A. Moran	.20	500.00	100.00
Total	7.90		\$4,323.00

EXHIBIT B

Disbursements:

08/29/11	Soundpath charge for Ready conference Plus on 08/29/11 for 61 minutes.
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Total Disbursements	<u>\$7.50</u>
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Total This Statement	<u>\$4,330.50</u>
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STEPTOE & JOHNSON LLP
 Detail Cost Report
 Proforma: 965423

012046.00003 TAX LITIGATION AUDIT ISSUE

Cost Code	Date	Timekeeper Number	Name	Description	Quantity	Rate	Amount
TELECO	08/29/11	06515	Kidder, Gregory		1.00	7.50	7.50
TELECO	08/29/11	06515	Kidder, Gregory		1.00		7.50
Soundpath charge for Readyconference Plus on 08/29/11 for 61 minutes.							

Moderator: Gregory N. Kidder

Total: 012046.00003 TAX LITIGATION AUDIT ISSUE 7.50